

NEVADA GAMING CONTROL BOARD
ASSOCIATED EQUIPMENT REVIEW CHECKLIST
CAGE AND CREDIT SYSTEMS

Auditors' Initials and Date

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Manufacturer: _____
System: _____
Version: _____
Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

Manufacturer's Personnel	Position	Contact Information

Note: Bolded references indicate procedures/documents that must be performed/prepared by the system. With regard to the unbolded references, if the procedures/documents are performed/prepared by the system, the system will not be approved until those features either function in compliance with Nevada's regulatory scheme, are securely disabled in the system or are removed from the system. Underlined references indicate reports, records or source documents. The exact title for reports, records or source documents should be included in the comments column, where applicable.

- General Controls
1.

Is the computer system, including application software, secured through the use of passwords or biometrics? Note: Other means may be approved by the Board upon submission. **IT MICS #3**
2.

Has the manufacturer supplied system documentation, including description of both hardware and software (including version numbers), operator manuals, etc? IT MICS #6
3.

Are user identification numbers/names and passwords controlled as follows unless otherwise addressed in this checklist:
(a) When multiple identification numbers/names per application are used, is only one number active at a time and does the user name have a unique prefix/suffix to easily identify the users with multiple operator numbers? **IT MICS #7a**
(b) On a quarterly basis, does the system prompt users to change passwords and then denies access if the change is not completed? Alternatively are changes to passwords documented by the system? **IT MICS #7d**
(c) Are passwords required to be at least four characters long?
4.

Are personnel access listings created which include at a minimum:
(a) Employee name and title or position?
(b) Employee identification?
(c) Listing of functions the employee can perform or equivalent means of identifying same? **IT MICS # 9**
5.

If the system can be remotely accessed, do the controls only allow authorized vendor personnel access to the system? **IT MICS #15c** Document in the comments column what information the system records when it is remotely accessed. IT MICS #16
6.

Do the created reports include on all pages:
(a) Document title?
(b) Row/column headings?
(c) Page number?
(d) Version number of the current system software?
(e) The date or time period of the activity?
(f) The date and time the document was generated?

Pass	Fail	N/A	Comments

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7. If the system backs-up daily data files, does the backup feature function properly? IT MICS #5a				
8. Is in-house developed or purchased software programs backed-up? Backup of purchased software not required if software can be reinstalled by the vendor. IT MICS #5b				
9. Does the system directly store documents to unalterable media? If so, (a) Does the storage medium contain an exact duplicate of the original document? IT MICS #17a (b) Are all documents stored maintained with a detailed index containing the department and date? Regulation 6.040(1) and IT MICS #17b				
10. Is system exception information created (e.g. changes to system parameters, corrections, overrides, voids, etc.)? IT MICS #8				
11. Are IT personnel denied access to live data files? IT MICS #11c				
12. If the system is capable of generating security logs (e.g. multiple attempts to log on, denial of access to users after three tries, changes to live data file, etc.), are the logs accessible to IT supervisors for review? <u>IT MICS #13</u> Describe items that the log lists.				
REGULATORY COMPLIANCE (The following steps, where applicable, should be verified/tested through the system)				
13. Note: Credit issuances include the issuance of markers and the use of counter checks, but excludes personal checks, payroll checks, cashier's checks and traveler's checks. If so designed, does the system accurately record and maintain the following information for patrons who have established credit limits or who are issued credit in any amount: (a) Patron's name, current address, and signature? (b) Type of identification credential, credential number, expiration date of credential, and date credential was examined? (c) Documentation of credit worthiness using a method permissible under Regulation <u>6.120(2)</u> (a)? (d) Authorized credit limit? (e) Credit limit approval (controlled through the use of system passwords)? (f) Date, time and amount of credit issuances and payments (g) Amount of available credit? <u>Cage MICS #1 (a)-(g)</u>				
14. If the system is designed to prevent the issuance of credit in any amount if all the information required in MICs #1 is not documented in the system does the system function as designed? Cage MICS #1 Note 1				

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15. If so designed, prior to the issuance of gaming credit, can system information be accessed to determine if:
(a) The credit limit is properly authorized?
(b) The available credit is sufficient to cover the issuance?
Cage MICS #2a & b
16. If so designed, can the system be set up to require specific personnel approval when establishing credit limits over a specified dollar amount? **IT MICS #4 & Cage MICS #3**
17. If so designed, can the system be set up to require approval for increases of credit limits of over 10 percent of previously established credit limits or \$1000, whichever is greater and does the system document this approval? **IT MICS #4 & Cage MICS #4**
18. If so designed, can the system access be secured so that the job functions of credit approval (i.e., establishing the patron's credit worthiness) and credit issuance are segregated if pit or cage credit issuances to a single patron of \$10,000 or more per day are transacted? **IT MICS #4 & Cage MICS #5**
19. If so designed, does the system maintain detailed records of all:
(a) Markers?
(b) IOU s?
(c) Returned checks?
(d) Hold checks?
(e) Or, other similar credit instruments?
Regulations 6.040(1) & (2)(b)
20. When cage markers and /or counter checks are issued to a single patron in an amount exceeding \$3000, If so designed, does the system immediately update so that applicable gaming personnel can be notified on a timely basis of the patron's playing on cage credit, the applicable amount of credit issued, and the available balance? Cage MICS #6
21. Are cage markers forms at least two parts (the original and a payment slip), prenumbered by the printer or concurrently numbered by the computerized system, and utilized in numerical sequence? Cage MICS #7
22. If generated by the system, does the original cage marker contain at least the following information:
(a) Marker number?
(b) Patron's name?
(c) A line for the patron's signature?
(d) The amount of credit issued (both alpha and numeric)?
(e) A line for the signature or initials of the cashier (unless this information is included on another document)?
Cage MICS #8
23. If generated by the system, does the payment slip include the following information:
(a) Same marker number as the original?
(b) Date and time of payment?
(c) Amount of payment?
(d) Nature of settlement (cash, chips, etc.)?)

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(e) A line for the signature or initials of the cashier receiving the payment (unless this cashier information is included on another document)? <u>Cage MICS #9</u>				
24. If generated by the system, is the following information included on counter checks:				
(a) A line for the patron's name and signature?				
(b) The dollar amount of credit issued (both alpha and numeric)?				
(c) A line for the signature or initials of the cashier (unless this information is included on another document)? <u>Cage MICS #10</u>				
25. If the system brands markers as void does the system "brand" include:				
(a) "Void" stamped across all parts of the marker along with the reason for the void?				
(b) Date and time of void?				
(c) A line for the signature or initials of the cashier and cage department supervisor? <u>Cage MICS #11</u>				
26. If so designed, does the system prevent a marker from being voided 30 minutes after the issuance unless the reason for exceeding this time period is documented? <u>Cage MICS #12</u>				
27. Is the patron's computerized account updated to reflect the voided marker transactions? Cage MICS #13				
28. Does the system prevent cage personnel from voiding pit markers? IT MICS #4 & Cage MICS #15				
29. If so designed, are all payments received on outstanding credit instruments permanently recorded in the licensee's records and the branch office (if applicable)? <u>Cage MICS #22 & #71</u>				
30. If so designed, when partial payments are made on credit instruments (includes personal checks, payroll checks and cashier's checks), and the original instruments are not replaced with a marker for the remaining balance, are they evidenced by a multi-part receipt (or another equivalent document) which contains the following?				
(a) The same receipt number on all copies?				
(b) Patron's name?				
(c) Date of payment?				
(d) Dollar amount of payment and nature of settlement (cash, chips, etc.)?				
(e) A line for the signature or initials of individual receiving payment?				
(f) Number of credit instrument on which payment is being made? <u>Cage MICS #23 & #71</u>				
31. Are receipts by mail documented on a listing that indicates the following:				
(a) Patron's name on account to which the payment is being applied and the name of the individual making the payment, if different than the patron?				
(b) Amount of payment?				

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49. If so designed, does the system produce appropriate accountability documentation so that marker issue and payment slips can be footed and totals can be traced to system documentation? Cage MICS #63b

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	Pass	Fail	N/A	Comments
50. If so designed, does the system maintain a current list indicating the location of branch offices that receive payments on credit instruments along with the date the branch was opened and closed, if applicable? Also does the list indicate the name of the branch office manager, address, and telephone number? <u>Cage MICS #73</u>				
51. Additionally, and If so designed, for each branch office does the system indicate the total dollar amount of cash deposits and payments on credit instruments handled during the previous fiscal year? Cage MICS #73				
52. If so designed, does the system accurately maintain the following documents for branch offices:				
(a) A monthly log of payments received on credit instruments that includes the patron's name on account to which the payment is being applied, the name of individual making the payment (if different than the patron), date of payment, dollar amount of payment, and nature of payment (e.g., cash, check)?				
(b) A monthly log of all funds deposited and withdrawn that includes the patron's name, date of deposit/withdrawal, dollar amount of deposit/withdrawal, nature of deposit (e.g., cash, check) and withdrawal (e.g., cash, marker payment)?				
(c) A monthly record of currency exchange rate gains and losses and money changer fees in conjunction with a patron's payment on credit instruments that includes the patron's name, date of receipt, and dollar amount of payment?				
Note: The money changer fees paid by the patron are included in the dollar amount of collections reported on the NGC tax returns. Additionally, the dollar amount of collections reported on the NGC tax returns should not be adjusted for the currency exchange rate gain or loss in conjunction with a patron's payment. <u>Cage MICS #74</u>				
53. If so designed, is a report maintained for each branch office, marketing representative, and/or independent agent (if not associated with a branch office) receiving payments on credit instruments that correctly includes the following:				
(a) Total dollar amount of credit issuances (pit and cage) by month for patrons assigned to the branch office, marketing representative or independent agent?				
(b) Total dollar amount of payments received in the month of the related credit issuance and for each subsequent month thereafter until the balance is collected, written off or settled?				
(c) Total dollar amount of settlements and write-offs in the month of the related credit issuance and for each subsequent month?				
<u>Cage MICS #75</u>				
TEST OF TRANSACTIONS				
Setup should include a cage window and a main banker window. Terminals should be setup				

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<p>separately to readily identify the area in which the transactions are being generated from. Users should be set up to simulate a cage cashier, main bank cashier, auditor, cage supervisor and other users as would be needed. Access levels should be appropriately set to verify transactions which may need overrides. Transactions should take place over a minimum period of 3 days and should include at least 2 shifts per day. Several patron accounts with front money and credit lines should be set up prior to the start of testing. Prior to testing starting reports should be generated.</p> <p>Note 1: If the system performs table games, card games and cage and credit functions testing of all should be performed at the same time.</p> <p>Pit Transactions</p> <p>Transactions should be rotated among the different tables, shifts and days. Voided transactions should either be kept to a minimum or not performed at all on the first day.</p>							
54.	Issue pit markers using front money players and credit players.						
55.	Issue a pit marker for a patron without enough credit. Does the system prevent this transaction?						
56.	Issue a pit marker for a patron without enough front money. Does the system prevent this transaction?						
57.	Void markers.						
58.	Make partial payments on markers and issue replacement markers.						
59.	Make a partial payment and then void the payment.						
60.	Make marker payments using various types of payment types: a. Front money (CDW's) b. Cash c. Chips						
61.	Apply one payment to several markers for the same patron. Note: Not all systems are capable of doing this.						
62.	Make marker payments using various types of payment types and <u>then void</u> the payment: a. Front money (CDW's) b. Cash c. Chips Verify the patron's available line of credit decreases and then increases.						
63.	Individually transfer a marker to the cage.						
64.	Initiate a mass marker transfer, void the transfer and then make a payment on one of the markers.						
65.	Perform a mass marker transfer.						

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83. Make full and partial payments on pit markers from a

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previous day.				
84. Make a payment on a replacement marker.				
85. Void a partial payment and the replacement marker.				
86. Make full and partial payments on window markers issued on a previous day.				
87. Withdraw front money.				
88. Withdraw front money with a different type than what was placed on deposit. Note: If the system documents the type of deposit or withdrawal, then the system must allow for situations when the deposit type is different than the withdrawal type (i.e. When chips are placed on deposit as verified winnings and it is later withdrawn as a check).				
89. Attempt to withdraw front money with different denominations and number of bills than was placed on deposit. Note: If the system documents the number of bills and denominations deposited and withdrawn then it must allow a user to enter exactly what was returned to the patron.				
90. Void a front money withdrawal.				
91. Cash checks.				
92. Perform a deposit for checks and markers.				
93. Early clear a check and marker.				
94. Buy back (redeem) a check as a patron would re-purchase his/her own check.				
95. Complete a foreign money exchange.				
96. Deposit and withdraw foreign money.				
Back Office Accounting				
97. Void and/or alter the following transactions from accounting: a. markers issues b. redemption marker issued c. marker payments d. partial marker payments e. front money deposits f. front money withdrawals Note: The system is not required to complete these transactions. However, if it does the change must be documented on an exception report.				
98. Add manual markers from accounting.				
99. Void manual marker.				
100. Adjust the drop and the closing table bankroll.				

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101. Try to add a manual marker for an amount greater than the patron's credit line.				
102. Can changes be made to any transactions past the posting of the period (end of day)?				
103. Do exception reports document all adjustments and voided activity?				
104. If collections comments are maintained in the system are the dates and comments unalterable?				
Returns and Write-Offs				
Complete the following steps over a 3 day period. Use an established base of issued markers and cashed checks from which to perform transactions. If transactions need a day to lapse prior to performing additional transactions a 4 th day may be required to establish a base of returned markers and checks.				
Prior to completing the following transactions generate all reports (i.e. marker aging reports, marker deposit reports, returned item aging reports, write-off aging report.) as it may be helpful to generate before and after reports to track the transactions.				
105. Deposit 30 or more markers and checks.				
Note: On the first day of testing 50 markers and checks should be deposited since these will be used to generate future return transactions.				
106. Using the deposit information return 20 markers and checks.				
107. Post partial payments and full payments to returned items (including checks).				
108. Post additional partial payments to returned items that had payments posted on a previous day.				
109. On the second day redeposit an item that was previously returned.				
110. Void a partial and a full payment on returned items.				
111. Write-off several of the following items:				
a) Returned marker with no payments posted.				
b) Returned marker with a partial payment posted.				
c) Returned check with no payments posted.				
d) Returned check with a partial payment posted.				
112. Post full and partial payments to written-off items. Be sure to post payments to items written off on previous days.				
113. Early clear a deposit.				
114. Void a marker in deposit status.				
115. Reverse an item (change the status) of an item that				

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- was written off.
116. Perform cage and table games department end-of-shift procedures. (Close departments at different times)
117. Perform end-of-day procedures. (Close departments at different times)
118. Trace individual transactions previously tested to their appropriate reports.
119. Foot and cross foot all reports and trace information listed on each subsidiary report to the recap/reconciliation reports.
120. Verify the “exception activity” performed was posted to the exception reports.

Pass	Fail	N/A	Comments